**FILED** 

## NOT FOR PUBLICATION

MAR 11 2008

## UNITED STATES COURT OF APPEALS MOLLY DWYER, ACTING CLERK U.S. COURT OF APPEALS

## FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

MICHAEL F. EGAN,

Defendant - Appellant.

No. 07-10298

D.C. No. CR-03-00471-DFL

MEMORANDUM\*

Appeal from the United States District Court for the Eastern District of California David F. Levi, District Judge, Presiding

Submitted February 26, 2008\*\*

Before: BEEZER, FERNANDEZ, and McKEOWN, Circuit Judges.

Michael F. Egan appeals from his guilty-plea conviction and 70-month sentence for mail fraud, in violation of 18 U.S.C. § 1341, and filing a false tax

<sup>\*</sup> This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

The panel unanimously finds this case suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

return, in violation of 26 U.S.C. § 7206(1). We have jurisdiction pursuant to 28 U.S.C. § 1291, and we dismiss the appeal.

Egan contends that, because his plea was not voluntary, the district court abused its discretion in denying his motion to withdraw his plea. We conclude that Egan voluntarily entered his plea and that the district court did not abuse its discretion in denying the motion. *See United States v. Garcia*, 401 F.3d 1008, 1011-12 (9th Cir. 2005). Furthermore, the record indicates that Egan knowingly and voluntarily waived his right to appeal his conviction and sentence. *See United States v. Nguyen*, 235 F.3d 1179, 1182-83 (9th Cir. 2000). Therefore, we enforce the appeal waiver and dismiss this appeal.

## DISMISSED.